

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

ATTORNEY MONTHLY FEE STATEMENT COVER SHEET
FOR THE PERIOD NOVEMBER 1, 2023 THROUGH NOVEMBER 17, 2023

In re Cyxtera Technologies Inc., *et al.*

Applicant: Deloitte Tax LLP, Tax Services
Provider

Case No. 23-14853 (JKS)

Client: Debtors and Debtors in Possession

Chapter 11

Case Filed: June 4, 2023

COMPLETION AND SIGNING OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY PURSUANT TO 28 U.S.C. § 1746.

RETENTION ORDER ATTACHED.

<u>/s/ Jeffrey van Gelder</u>	<u>01/23/2024</u>
Jeffrey van Gelder	Date

<p style="text-align: center;">SECTION I FEE SUMMARY</p>
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Summary of Amounts Requested for the Period

November 1, 2023 through November 17, 2023 (the “**Compensation Period**”)

Fee Total	\$67,603.00
Disbursement Total	\$0.00
Total Fees Plus Disbursements	\$67,603.00

Summary of Amounts Requested for Previous Periods

Total Previous Fees and Expenses Requested:	\$1,137,004.76
Total Fees and Expenses Allowed to Date:	\$909,765.41
Total Retainer Remaining:	\$0.00
Total Holdback:	\$227,239.35
Total Received by Applicant:	\$755,367.01

Name of Professional	Title	Hours	Rate	Fee
Boyle, Matthew	Partner/Principal	6.1	\$960.00	\$5,856.00
Fonseca, Mike	Partner/Principal	6.0	\$960.00	\$5,760.00
Ng, Linda	Managing Director	6.5	\$960.00	\$6,240.00
Van Gelder, Jeff	Partner/Principal	1.6	\$960.00	\$1,536.00
Digirolamo, Laura	Senior Manager	2.3	\$815.00	\$1,874.50
Fundter, Arjan	Senior Manager	2.0	\$815.00	\$1,630.00
Horiuchi, Yuji	Senior Manager	3.2	\$815.00	\$2,608.00
Jove De La Torre, Nathalia	Senior Manager	2.2	\$815.00	\$1,793.00
Maywald, Andreas	Senior Manager	1.2	\$815.00	\$978.00
McDonald, Michael	Senior Manager	14.1	\$815.00	\$11,491.50
Serrano, Alfredo	Senior Manager	0.4	\$815.00	\$326.00
Zenker, Merten	Senior Manager	5.0	\$815.00	\$4,075.00
Goudsmit, Jeroen	Manager	2.5	\$700.00	\$1,750.00
Caissie, Andre	Senior Consultant	17.3	\$545.00	\$9,428.50
Taylor, Joe	Senior Consultant	12.5	\$545.00	\$6,812.50
Van Wel, Joris	Senior Consultant	1.0	\$545.00	\$545.00
Simmen, Megan	Senior Consultant	7.7	\$445.00	\$3,426.50
McDonald, Carisa	Senior Consultant	4.9	\$275.00	\$1,347.50
Gutierrez, Dalia	Consultant	0.5	\$250.00	\$125.00
TOTALS		97.0		\$67,603.00

**SECTION II
SUMMARY OF SERVICES**

Services Rendered	Hours	Fee
Preparation of Fee Applications	18.7	\$9,302.00
Tax Restructuring Services	78.3	\$58,301.00
SERVICES TOTALS	97.0	\$67,603.00

**SECTION III
SUMMARY OF DISBURSEMENTS**

Disbursements	Amount
N/A	\$0.00
DISBURSEMENTS TOTAL	\$0.00

**SECTION IV
CASE HISTORY**

- (1) Date cases filed: June 4, 2023
- (2) Chapter under which case commenced: Chapter 11
- (3) Date of retention: August 8, 2023, effective as of June 4, 2023. See **Exhibit A**.
If limit on number of hours or other limitations to retention, set forth: N/A
- (4) Summarize in brief the benefits to the estate and attach supplements as needed:¹
 - (a) The Applicant prepared multi-year taxable income projections under various potential restructuring scenarios, as well as taxable asset and stock sale calculations for Debtors' U.S. and non-U.S. businesses, for use in cash tax and tax attribute reduction modeling.
 - (b) The Applicant rendered all other services set forth on the invoices attached hereto as **Exhibit B**.²
- (5) Anticipated distribution to creditors:
 - (a) Administration expense: Paid in full.
 - (b) Secured creditors: To be paid in accordance with the *Fourth Amended Joint Plan of Reorganization of Cyxtera Technologies, Inc. and Its Debtor Affiliates Pursuant to Chapter 11 of the Bankruptcy Code* [Docket No. 694, Exhibit A] (the "**Plan**").
 - (c) Priority creditors: To be paid in accordance with the Plan.
 - (d) General unsecured creditors: To be paid in accordance with the Plan.
- (6) Final disposition of case and percentage of dividend paid to creditors: This is the sixth monthly fee statement.

¹ The following summary is intended to highlight the general categories of services the Applicant rendered on behalf of the Debtors and for the benefit of the estates; it is not intended to itemize each and every professional service which the Applicant performed.

² The invoice attached hereto as **Exhibit B** contains detailed descriptions of the services rendered and expenses incurred by the Applicant during the Compensation Period.

Exhibit A

Retention Order



Order Filed on August 8, 2023
by Clerk
U.S. Bankruptcy Court
District of New Jersey

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

KIRKLAND & ELLIS LLP
KIRKLAND & ELLIS INTERNATIONAL LLP
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Co-Counsel for Debtors and Debtors in Possession

In re:

CYXTERA TECHNOLOGIES, INC., *et al*

Debtors.¹

Chapter 11

Case No. 23-14853 (JKS)

(Jointly Administered)

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors' claims and noticing agent at <https://www.kccellc.net/cyxtera>. The location of Debtor Cyxtera Technologies, Inc.'s principal place of business and the Debtors' service address in these chapter 11 cases is: 2333 Ponce de Leon Boulevard, Ste. 900, Coral Gables, Florida 33134.

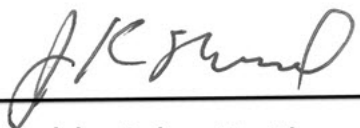


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**ORDER AUTHORIZING THE DEBTORS
TO RETAIN AND EMPLOY DELOITTE TAX LLP
AS TAX SERVICES PROVIDER EFFECTIVE AS OF THE PETITION DATE**

The relief set forth on the following pages, numbered three (3) through nine (9), is
ORDERED.

DATED: August 8, 2023



Honorable John K. Sherwood
United States Bankruptcy Court

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

Upon the *Debtors' Application for Entry of an Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date* (the "Application"),² of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an order (this "Order") authorizing the Debtors to employ and retain Deloitte Tax LLP ("Deloitte Tax") as their tax services provider, effective as of the Petition Date, pursuant to sections 327(a), 328(a), and 1107(b) of title 11 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-1 all as more fully described in the Application; and upon the van Gelder Declaration; and upon the First Day Declaration; and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on September 18, 2012 (Simandle, C.J.); and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found, based on the representations made in the Application and the van Gelder Declaration, that (a) Deloitte Tax does not hold or represent an interest adverse to the Debtors' estates and (b) Deloitte Tax is a "disinterested person" as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and this Court having found that sufficient cause exists for the relief set forth herein; and this Court having found that the Debtors' notice of the Application was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and determined that the

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT:**

1. The Application is **GRANTED** as set forth herein.
2. The Debtors are authorized pursuant to sections 327(a) and 328(a) of the Bankruptcy Code to retain and employ Deloitte Tax as tax services provider on the terms and conditions set forth in the Engagement Agreements attached hereto as **Exhibit 1** and **Exhibit 2**, respectively, to the extent set forth herein, effective as of the Petition Date.
3. The terms and conditions of the Engagement Agreements, including without limitation, the compensation structures, are reasonable and are hereby approved in all respects, as modified by this Order.
4. Deloitte Tax shall file interim and final fee applications for allowance of its compensation and reimbursement of its expenses with respect to services rendered in these chapter 11 cases with the Court, in accordance with sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, this Order, and any applicable orders of this Court.
5. Deloitte Tax shall include in its fee applications, among other things, contemporaneous time records setting forth a description of the services rendered by each professional and the amount of time spent on each date by each such individual in rendering services on behalf of the Debtors in one-tenth hour increments. Notwithstanding anything to the contrary contained in the Application, van Gelder Declaration, or the Engagement Agreements, Deloitte Tax's interim and final applications for compensation and reimbursement of actual

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

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expenses shall be subject to review under the reasonableness standard in section 330 of the Bankruptcy Code.

6. In the event that the rates of compensation for the services increase from the rates disclosed for services in the Application or the Engagement Agreements, Deloitte Tax will provide at least ten (10) business days' notice prior to the effective date of such increases to the Debtors, the U.S. Trustee, and the Committee, and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increases pursuant to section 330 of the Bankruptcy Code.

7. Notwithstanding anything in the Engagement Agreements to the contrary, the respective Indemnification Provisions set forth in the Engagement Agreements are hereby approved, subject to the following modifications with respect to the services performed thereunder from the Petition Date through the effective date of any chapter 11 plan:

- a. neither Deloitte Tax nor any Deloitte Entity shall be entitled to indemnification pursuant to the Engagement Agreements for services, unless such services and the indemnification therefor are approved by this Court;
- b. notwithstanding subparagraph (a) above or any provisions of the Engagement Agreements to the contrary, the Debtors shall have no obligation to indemnify any Deloitte entity or Deloitte Tax for any claim or expense to the extent it is either: (i) judicially determined (the determination having become final and no longer subject to appeal) to have arisen from any Deloitte entity's or Deloitte Tax's gross negligence, willful misconduct, self-dealing, fraud, breach of fiduciary duty, or bad faith; (ii) for a contractual dispute in which the Debtors allege breach of any Deloitte entity's or Deloitte Tax's contractual obligations, unless this Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in clauses (i) and (ii) above, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) hereof to be a claim or expense for

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

which a Deloitte entity or Deloitte Tax should not receive indemnity under the terms of the Engagement Agreements, as modified by this Order; and

- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these chapter 11 cases, any Deloitte entity believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Engagement Agreements, as modified by this Order, a Deloitte entity must file an application therefor in this Court, and the Debtors may not pay any such amounts to the Deloitte entity before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time during which the Court shall have jurisdiction over any request by the Deloitte entity for compensation and expenses by such Deloitte entity for indemnification and is not a provision limiting the duration of the Debtors' obligation to indemnify.

8. Notwithstanding anything in the Engagement Agreements to the contrary, the Engagement Agreements are hereby approved, subject to the following modifications with respect to services performed under the Engagement Agreements after the Petition Date and prior to the effective date of any chapter 11 plan:

- a. the last sentence of paragraph 1(c) of the General Business Terms attached to each Engagement Agreement shall be deemed deleted and replaced with the following:

Nothing contained in these terms shall alter in any way the duties imposed by law on Deloitte Tax in respect of the Services provided under the Engagement Letter. It is understood and agreed that Deloitte Tax is an independent contractor and that Deloitte Tax is not, and will not be considered to be, an agent, partner, or representative of the Client. Neither party shall act or represent itself, directly or by implication, in any such capacity or in any manner assume or create an obligation on behalf of, or in the name of, the other.

- b. The second sentence of Section 3 of the General Business Terms to the Engagement Agreements shall be deemed deleted.
- c. Section 6 of the General Business Terms to the Engagement Agreements setting forth the limitation on liability shall be deemed deleted.

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

Caption of Order: Order Authorizing the Debtors to Retain and Employ Deloitte Tax LLP as Tax Services Provider Effective as of the Petition Date

- d. Section 9 of the General Business Terms to the Engagement Agreements shall be deemed deleted.

9. If Deloitte Tax seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Application and/or the Engagement Agreements, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Deloitte Tax's own applications, both interim and final, and such invoices and time records shall be in compliance with Local Rule 2016-1(f) and shall be subject to the U.S. Trustee guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code without regard to whether such attorney has been retained under section 327 of the Bankruptcy Code and without regard to whether such attorney's services satisfy section 330 (a)(3)(C) of the Bankruptcy Code.

10. Notwithstanding anything in the Application to the contrary, Deloitte Tax shall seek reimbursement from the Debtors' estates for its engagement-related expenses at Deloitte Tax's actual cost paid.

11. If the Debtors and Deloitte Tax enter into any supplemental agreements, engagement agreements, or statements of work for additional services, the Debtors will file any such supplemental agreements, engagement agreements, or statements of work with the Court and serve the same upon the applicable notice parties. Absent any objection filed within fourteen (14) days after the filing and service of any such supplemental agreement, engagement agreements, or statement of work, Deloitte Tax shall be deemed authorized and approved to provide and be compensated for such additional services pursuant to this Order and the terms of such supplemental agreement, engagement agreement, or statement of work. If any parties object

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Debtors: CYXTERA TECHNOLOGIES, INC., *et al.*

Case No. 23-14853 (JKS)

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to such proposed supplemental agreement, engagement agreement, or statement of work, the Debtors will promptly schedule a hearing before the Court within ten (10) days of receipt of any such objection or as soon thereafter as is practicable. Any additional services shall be subject to the provisions of this Order.

12. Notwithstanding anything in the Application or the Engagement Agreements to the contrary, Deloitte Tax shall, to the extent that Deloitte Tax uses the services of third-party subcontractors, who are not a subsidiary of, or otherwise affiliated with, Deloitte Tax (collectively, the “Contractors”) in these chapter 11 cases, Deloitte Tax shall (i) pass through the cost of such Contractors to the Debtors at the same rate that Deloitte Tax pays the Contractors, (ii) seek reimbursement for actual costs only, (iii) ensure that the Contractors are subject to the same conflict checks as required for Deloitte Tax, and (iv) file with the Court such disclosures required by Bankruptcy Rule 2014.

13. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, Deloitte Tax shall file a notice with the Court in the event that it has determined to suspend and/or terminate its services for the Debtors under the terms of the Engagement Agreements, as modified by this Order, ten (10) days prior to the effective date of such suspension or termination.

14. Notwithstanding anything in the Application, the van Gelder Declaration, or the Engagement Agreements to the contrary, this Court shall have exclusive jurisdiction over Deloitte Tax’s engagement hereunder with respect to services performed prior to the effective date of any plan of reorganization of the Debtors, unless such jurisdiction is relinquished.

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15. Deloitte Tax shall coordinate with the Debtors to minimize unnecessary duplication of efforts regarding their services and those other professionals will be providing to the Debtors in these chapter 11 cases.

16. Deloitte Tax will only bill 50 percent for non-working travel and shall not seek the reimbursement of any fees or costs, including attorney fees and costs, arising from the defense of any of Deloitte Tax's fee applications in these cases.

17. Deloitte Tax will provide all monthly fee statements, interim fee applications, and its final fee application in "LEDES" or "Excel" format to the U.S. Trustee.

18. To the extent that there may be any inconsistency between the terms of the Application, the van Gelder Declaration, the Engagement Agreements, and this Order, the terms of this Order shall govern.

19. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the Local Rules are satisfied by such notice.

20. The Debtors and Deloitte Tax are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

21. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Exhibit B

Invoice

Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Preparation of Fee Applications</i>				
11/01/2023				
McDonald, Carisa	Prepare September 2023 monthly fee statements.	\$275.00	1.4	\$385.00
McDonald, Carisa	Prepare August 2023 monthly fee statements.	\$275.00	2.2	\$605.00
11/02/2023				
Taylor, Joe	Continue to review August 2023 fee application for submission to Bankruptcy Court.	\$545.00	1.5	\$817.50
11/03/2023				
Taylor, Joe	Review August 2023 fee application for submission to Bankruptcy Court.	\$545.00	4.1	\$2,234.50
11/06/2023				
Gutierrez, Dalia	Pull October 2023 data for the monthly fee application.	\$250.00	0.5	\$125.00
Taylor, Joe	Complete review/markup of August 2023 fee application and send to engagement team.	\$545.00	2.4	\$1,308.00
Taylor, Joe	Email L. Regnier (Deloitte) pertaining to review of August 2023 fee application.	\$545.00	0.3	\$163.50
11/07/2023				
Taylor, Joe	Complete review/markup of September 2023 fee application and send to engagement team.	\$545.00	3.6	\$1,962.00
11/10/2023				
Boyle, Matt	Continue to review August 2023 bankruptcy fee application for Deloitte Tax advisory services.	\$960.00	0.4	\$384.00
11/13/2023				
Boyle, Matt	Review August 2023 bankruptcy fee application for Deloitte Tax advisory services.	\$960.00	1.0	\$960.00
11/15/2023				
McDonald, Carisa	Review August 2023 monthly fee statement.	\$275.00	1.3	\$357.50
Subtotal for Preparation of Fee Applications:			18.7	\$9,302.00

Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/01/2023				
Fonseca, Mike	Review email from H. Xu (Cyxtera) discussing final asset purchase agreement, noting differences between original version and responding to email.	\$960.00	0.3	\$288.00
11/02/2023				
Boyle, Matt	Review final asset sale agreement for proposed Cyxtera asset sale.	\$960.00	0.9	\$864.00
Boyle, Matt	Call with H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis), R. Li (Alix), J. Mendelsen (Guggenheim) to discuss timeline to closing following signing of asset sale agreement.	\$960.00	0.8	\$768.00
Fonseca, Mike	Review email exchanges with M. McDonald, A. Caissie, N. Jove (Deloitte) to check status of asset sale summary slide deck with tax analysis on clearing intercompany liabilities.	\$960.00	0.2	\$192.00
11/06/2023				
McDonald, Michael	Review correspondences from local country specialists P. Fogarty, J. Tessier Chalifoux, 9 others (Deloitte) pertaining to their respective local country tax considerations associated with intercompany liability settlements.	\$815.00	1.6	\$1,304.00
McDonald, Michael	Review restructuring slide deck pertaining to local country tax considerations associated with intercompany liability settlements.	\$815.00	2.1	\$1,711.50
Ng, Linda	Continue to review Japanese tax comments on the illustration of transaction steps.	\$960.00	2.3	\$2,208.00
Ng, Linda	Continue to review Hong Kong tax comments on the illustration of transaction steps.	\$960.00	1.2	\$1,152.00
Zenker, Merten	Update asset sale summary slide deck for German tax considerations per request by A. Caissie (Deloitte).	\$815.00	3.0	\$2,445.00

Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/07/2023				
Boyle, Matt	Call with C. Sagasta (Cyxtera), R. Li (Alix), S. Toth (Kirkland & Ellis), J. Mendelsen (Guggenheim) to discuss transaction execution workstreams and latest updates on transaction timeline.	\$960.00	0.6	\$576.00
Fundter, Arjan	Provide Dutch tax considerations for asset sale summary slide deck to M. McDonald, A. Caissie (Deloitte) regarding various loan balances involving Cyxtera B.V.	\$815.00	1.0	\$815.00
Horiuchi, Yuji	Update asset sale summary slide deck for Japan tax considerations per request by A. Caissie (Deloitte).	\$815.00	3.2	\$2,608.00
Maywald, Andreas	Review German tax comments provided by A. Caissie (Deloitte) in asset sale summary slide presentation.	\$815.00	0.7	\$570.50
Ng, Linda	Review Japanese tax comments on the illustration of transaction steps.	\$960.00	1.6	\$1,536.00
Ng, Linda	Review Hong Kong tax comments on the illustration of transaction steps.	\$960.00	1.4	\$1,344.00
11/08/2023				
Boyle, Matt	Draft email to M. Fonseca (Deloitte) regarding final copies of asset purchase agreement and schedules.	\$960.00	0.2	\$192.00
Fonseca, Mike	Draft email to M. McDonald, A. Caissie, N. Jove (Deloitte) regarding status of asset sale summary slide presentation and final asset purchase agreement.	\$960.00	0.3	\$288.00
Goudsmit, Jeroen	Email M. Fonseca and M. McDonald (Deloitte) regarding Dutch tax considerations of various loan balances involving Cyxtera B.V.	\$700.00	2.0	\$1,400.00
Maywald, Andreas	Review German tax consideration comments provided by German specialist M. Zenker (Deloitte) for asset sale summary slide deck.	\$815.00	0.5	\$407.50

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/09/2023				
Boyle, Matt	Call with H. Xu (Cyxtera), J. Riddle (Kirkland & Ellis) to discuss Canadian tax implications of proposed asset sale.	\$960.00	0.6	\$576.00
Fonseca, Mike	Draft email to A. Caissie, M. McDonald (Deloitte) regarding intercompany note deck and summary of tax analysis after follow up email from A. Nigam (Cyxtera).	\$960.00	0.3	\$288.00
Taylor, Joe	Review Cyxtera bankruptcy docket for asset purchase agreement.	\$545.00	0.3	\$163.50
Taylor, Joe	Draft summary of asset purchase agreement details to M. Boyle (Deloitte).	\$545.00	0.3	\$163.50
Zenker, Merten	Continue to update asset sale summary slide deck for German tax considerations per request by A. Caissie (Deloitte).	\$815.00	2.0	\$1,630.00
11/10/2023				
Boyle, Matt	Call with J. van Gelder (Deloitte) to review asset purchase agreement for proposed asset sale.	\$960.00	0.5	\$480.00
Fonseca, Mike	Review emails from M. McDonald, A. Caissie (Deloitte) regarding local country tax questions on intercompany liability settlements and follow up with additional questions to consider.	\$960.00	0.2	\$192.00
Van Gelder, Jeff	Call with M. Boyle (Deloitte) to review asset purchase agreement for proposed asset sale.	\$960.00	0.5	\$480.00
11/13/2023				
Caissie, Andre	Update asset sale summary slide deck with contemplated steps for intercompany liabilities based on feedback by local country specialist P. Fogarty, A. Maywald, 9 others (Deloitte) to outline tax consequences of proposed steps to clear intercompany liabilities.	\$545.00	2.9	\$1,580.50

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Cyxtera Technologies, Inc., et al.

Deloitte Tax LLP

Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/13/2023				
Fonseca, Mike	Review emails from A. Caissie (Deloitte) to local country experts P. Fogarty, J. Tessier Chalifoux, A. Maywald, M. Zenker, L. Ng, Y. Horiuchi, J. van Gelder, J. Goudsmit, A. Choo, K. Chua, and L. Digirolamo (Deloitte) regarding the status of local country tax.	\$960.00	0.3	\$288.00
11/14/2023				
Boyle, Matt	Call with A. Caissie, M. Fonseca, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
Caissie, Andre	Call with M. Boyle, M. Fonseca, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$545.00	1.1	\$599.50
Caissie, Andre	Call with N. Jove, M. McDonald, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$545.00	0.7	\$381.50
Caissie, Andre	Call with M. Fonseca, N. Jove, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$545.00	0.4	\$218.00
Caissie, Andre	Update tax slide deck with contemplated steps for intercompany liabilities based on feedback from local country specialists P. Fogarty, A. Maywald, 9 others (Deloitte) to outline tax consequences of proposed steps to clear intercompany liabilities.	\$545.00	4.4	\$2,398.00

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Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
Digirolamo, Laura	Review steps in relation to the loan release involving Cyxtera United Kingdom and consider the United Kingdom corporate tax implications in order to draft an email to M. Fonseca (Deloitte).	\$815.00	2.3	\$1,874.50
Fonseca, Mike	Call with M. Boyle, A. Caissie, N. Jove, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
Fonseca, Mike	Call with A. Caissie, N. Jove, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$960.00	0.4	\$384.00
Fundter, Arjan	Review tax slide deck as it relates the write-off of certain loan balances held by Cyxtera B.V..	\$815.00	1.0	\$815.00
Jove De La Torre, Natalia	Call with A. Caissie, M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$815.00	0.4	\$326.00
Jove De La Torre, Natalia	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$815.00	0.7	\$570.50
Jove De La Torre, Natalia	Call with M. Boyle, A. Caissie, M. Fonseca, M. McDonald, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$815.00	1.1	\$896.50
McDonald, Michael	Review step plan for settling certain intercompany liability balances set out in tax slide deck.	\$815.00	0.6	\$489.00

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November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
McDonald, Michael	Compare tax asset purchase agreement filed with the Bankruptcy Court to the step plan for settling intercompany liability balances set out in the tax slide deck.	\$815.00	0.8	\$652.00
McDonald, Michael	Call with A. Caissie, M. Fonseca, N. Jove, M. Simmen (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$815.00	0.4	\$326.00
McDonald, Michael	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. Simmen, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$815.00	1.1	\$896.50
McDonald, Michael	Call with A. Caissie, N. Jove, M. Simmen (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$815.00	0.7	\$570.50
Serrano, Alfredo	Review Cyxtera's fourth amended plan of reorganization filed with the Bankruptcy Court on November 14, 2023.	\$815.00	0.4	\$326.00
Simmen, Megan	Call with A. Caissie, M. Fonseca, N. Jove, M. McDonald (Deloitte) to discuss international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries for intercompany liability settlement step plan.	\$445.00	0.4	\$178.00
Simmen, Megan	Call with A. Caissie, N. Jove, M. McDonald (Deloitte) to implement step plan pertaining to the intercompany liability settlement.	\$445.00	0.7	\$311.50
Simmen, Megan	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. McDonald, J. van Gelder (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$445.00	1.1	\$489.50

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Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/14/2023				
Simmen, Megan	Incorporate comments from Canada specialist J. Tessier Chalifoux (Deloitte) regarding tax slide deck.	\$445.00	0.5	\$222.50
Van Gelder, Jeff	Call with M. Boyle, A. Caissie, M. Fonseca, N. Jove, M. McDonald, M. Simmen (Deloitte) to review the draft asset sale and intercompany liability settlement step plan.	\$960.00	1.1	\$1,056.00
11/15/2023				
Fonseca, Mike	Review email from Australia specialist T. Jurecska (Deloitte) regarding Australian tax considerations for settlement of certain liabilities.	\$960.00	0.2	\$192.00
11/16/2023				
Caissie, Andre	Call with M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$545.00	0.5	\$272.50
Caissie, Andre	Update asset sale summary slide deck with contemplated steps regarding intercompany liabilities based on feedback provided by H. Xu and A. Nigam (Cyxtera).	\$545.00	1.0	\$545.00
Caissie, Andre	Draft email to H. Xu and A. Nigam (Cyxtera) to outline proposed changes to step plan for clearing intercompany liabilities.	\$545.00	1.2	\$654.00
Caissie, Andre	Call with M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$545.00	0.6	\$327.00
Caissie, Andre	Call with M. McDonald, M. Simmen (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$545.00	0.5	\$272.50

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Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
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Tax Restructuring Services

11/16/2023

Fonseca, Mike	Review draft transaction step slide presentation for intercompany clean up in the non-U.S. jurisdictions from A. Caissie, M. McDonald (Deloitte).	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$960.00	0.6	\$576.00
Fonseca, Mike	Call with A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$960.00	0.5	\$480.00
McDonald, Michael	Call with A. Caissie, M. Simmen (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$815.00	0.5	\$407.50
McDonald, Michael	Call with A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$815.00	0.6	\$489.00
McDonald, Michael	Call with A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$815.00	0.5	\$407.50
McDonald, Michael	Compare asset purchase agreement filed with the Bankruptcy Court to the step plan for settling intercompany liability balances set out in the asset sale summary slide deck.	\$815.00	0.7	\$570.50
McDonald, Michael	Apply step plan updates to asset sale summary slide deck for M. Fonseca's (Deloitte) review.	\$815.00	1.5	\$1,222.50
McDonald, Michael	Summarize proposed modifications to the settlement of intercompany liabilities step plan.	\$815.00	0.9	\$733.50

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November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/16/2023				
McDonald, Michael	Review step plan for settling certain intercompany liability balances set out in asset sale summary slide deck.	\$815.00	1.1	\$896.50
Simmen, Megan	Update intercompany loan clean-up and asset sale summary slide deck for Singapore tax consideration comments provided by A. Choo and K. Chua (Deloitte).	\$445.00	1.5	\$667.50
Simmen, Megan	Call with A. Caissie, M. Fonseca, M. McDonald (Deloitte) to discuss modifications made to the intercompany liability settlement "steps only" PowerPoint deck.	\$445.00	0.6	\$267.00
Simmen, Megan	Call with A. Caissie, M. Fonseca, M. McDonald (Deloitte) to discuss alternative modifications to certain steps in Cyxtera initial proposed intercompany liability settlement plan.	\$445.00	0.5	\$222.50
Simmen, Megan	Compile list/table of international tax considerations related to intercompany clean-up and sale of foreign Cyxtera subsidiaries and distribute list/table to A. Caissie, M. McDonald, and N. Jove (Deloitte).	\$445.00	0.5	\$222.50
Simmen, Megan	Call with A. Caissie, M. McDonald (Deloitte) to apply edits to the intercompany liability settlement "steps only" PowerPoint deck.	\$445.00	0.5	\$222.50
Van Wel, Joris	Prepare comments for step plan from a Dutch tax perspective.	\$545.00	1.0	\$545.00
11/17/2023				
Caissie, Andre	Call with H. Xu, A. Nigam (Cyxtera), M. Fonseca, M. McDonald, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$545.00	1.0	\$545.00

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Fees Sorted by Category for the Fee Period

November 01, 2023 - November 17, 2023

Date	Description	Rate	Hours	Fees
<i>Tax Restructuring Services</i>				
11/17/2023				
Caissie, Andre	Call with M. Simmen (Deloitte) to incorporate updates into intercompany clean-up slide deck based on comments from H. Xu and A. Nigam (Cyxtera).	\$545.00	0.4	\$218.00
Caissie, Andre	Update presentation with contemplated steps to clean up intercompany liabilities based on feedback provided by H. Xu and A. Nigam (Cyxtera).	\$545.00	2.6	\$1,417.00
Fonseca, Mike	Call with H. Xu, A. Nigam (Cyxtera), A. Caissie, M. McDonald, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$960.00	1.0	\$960.00
Goudsmit, Jeroen	Update asset sale summary slide deck for Dutch tax considerations related to Cyxtera B.V. per request by A. Caissie (Deloitte).	\$700.00	0.5	\$350.00
McDonald, Michael	Call with H. Xu, A. Nigam (Cyxtera), A. Caissie, M. Fonseca, M. Simmen (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$815.00	1.0	\$815.00
Simmen, Megan	Call with A. Caissie (Deloitte) to incorporate updates into intercompany clean-up slide deck based on comments from H. Xu and A. Nigam (Cyxtera).	\$445.00	0.4	\$178.00
Simmen, Megan	Call with H. Xu, A. Nigam (Cyxtera), M. McDonald, A. Caissie, M. Fonseca (Deloitte) to discuss pre-closing intercompany note settlement options and the potential tax consequences associated with such transactions.	\$445.00	1.0	\$445.00
Subtotal for Tax Restructuring Services:			78.3	\$58,301.00
Total			97.0	\$67,603.00

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Recapitulation

Name	Rate	Hours	Fees
Boyle, Matt	\$960.00	6.1	\$5,856.00
Fonseca, Mike	\$960.00	6.0	\$5,760.00
Ng, Linda	\$960.00	6.5	\$6,240.00
Van Gelder, Jeff	\$960.00	1.6	\$1,536.00
Digirolamo, Laura	\$815.00	2.3	\$1,874.50
Fundter, Arjan	\$815.00	2.0	\$1,630.00
Horiuchi, Yuji	\$815.00	3.2	\$2,608.00
Jove De La Torre, Natalia	\$815.00	2.2	\$1,793.00
Maywald, Andreas	\$815.00	1.2	\$978.00
McDonald, Michael	\$815.00	14.1	\$11,491.50
Serrano, Alfredo	\$815.00	0.4	\$326.00
Zenker, Merten	\$815.00	5.0	\$4,075.00
Goudsmit, Jeroen	\$700.00	2.5	\$1,750.00
Caissie, Andre	\$545.00	17.3	\$9,428.50
Taylor, Joe	\$545.00	12.5	\$6,812.50
Van Wel, Joris	\$545.00	1.0	\$545.00
Simmen, Megan	\$445.00	7.7	\$3,426.50
McDonald, Carisa	\$275.00	4.9	\$1,347.50
Gutierrez, Dalia	\$250.00	0.5	\$125.00